8/12/88 S2860-1

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross receip[gas, electr[rvice, includ[any munic[, wa-ter, h[lic in its pr[vided in this[con-sumer[gross receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of [c sports provided club m[

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending
September 30, 1987

There is [percent upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined in chapter 99B, [musement enterprises operated or[the state of Iowa, such tax to be coll[rator in the same manner as is prov[ion of taxes upon the gross receipts of tickets or admission as provided in this section.

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE & FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

CPE-25929

RETAIL SALES TAX
THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING SEPTEMBER 30, 1987

Computed tax during the third quarter of 1987 amounted to $163,952,160, an increase of 2.95 percent from the same quarter in 1986. The number of businesses filing returns decreased from 91,096 to 90,536 or -0.61 percent during the same period. This data indicates a small increase in the average amount of taxable receipts reported per return.

Taxable Sales Tax by Business Group

During the third quarter of 1987, the Home Furnishings Group showed the largest increase in computed tax with a 10.76 percent increase. The Apparels Groups followed with an increase of 10.20 percent. The number of businesses showed a decrease of 0.61 percent as compared with a decrease of 1.97 percent during the same period in 1986. Two business groups reported an increase in the number of filers. General Merchandise and Eating and Drinking Groups showed the increases of 2.87 and 0.91 percent respectively, while the Food Dealers (-3.36 percent) and Home Furnishings (-3.10 percent) Groups showed the largest decreases.

Business Group	# Bus. Sept 87	# Bus. Sept 86	% Change # Bus.	Computed Tax Sept 87	Computed Tax Sept 86	% Change Tax
Nonresidents	58	57	1.75%	107,253	113,075	- 5.15%
Utilities	2,311	2,383	-3.02%	24,554,490	23,015,598	6.69%
Building Materials	2,337	2,411	-3.07%	9,652,805	9,393,790	2.76%
General Merchandise	1,648	1,602	2.87%	19,538,985	18,331,688	6.59%
Food Dealers	1,925	1,992	-3.36%	9,810,049	9,605,657	2.13%
Motor Vehicle	5,012	5,139	-2.47%	9,180,112	8,867,784	3.52%
Apparel	2,141	2,169	-1.29%	5,523,603	5,012,414	10.20%
Home Furnishings	2,753	2,841	-3.10%	5,830,934	5,264,296	10.76%
Eating and Drinking	7,077	7,013	0.91%	15,799,759	14,869,116	6.26%
Specialty Retail	14,593	14,971	-2.52%	11,581,172	11,613,358	- 0.28%
Services	27,178	27,079	-0.37%	21,392,917	20,152,178	6.16%
Wholesale Goods	7,705	7,873	-2.13%	17,632,517	20,183,903	-12.64%
Miscellaneous	10,452	10,483	-0.30%	11,453,482	10,827,824	5.78%
Late Filers	5,346	5,083	5.17%	1,894,082	1,998,545	- 5.23%
TOTALS	90,536	91,096	-0.61%	$163,952,160	$159,249,226	2.95%

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending September, 1987

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	148	1.75%	$ 1,336,310	7.87%
Building Materials	163	1.93	289,961	1.71
General Merchandise	14	0.17	317,663	1.87
Food Dealers	19	0.23	10,559	0.06
Motor Vehicle	124	1.47	193,288	1.14
Apparel	57	0.68	45,154	0.27
Home Furnishings	228	2.70	449,820	2.65
Eating and Drinking	30	0.36	27,211	0.16
Specialty Retail	731	8.67	1,186,332	6.99
Services	1,380	16.36	2,210,942	13.02
Wholesale Goods	2,570	30.47	4,690,535	27.63
Miscellaneous	2,603	30.86	5,927,442	34.92
Late Filers	368	4.36	133,945	0.79
TOTAL	8,435	100.00%	$16,819,162	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
September 30, 1986 and 1987

Use Tax	September 1986	September 1987	% Change
Retailers			
Number of Returns	8,180	8,435	3.12%
Computed Tax	$16,155,013	$16,819,162	4.11%
Motor Vehicle			
Number of Returns	178,857	186,736	4.41%
Computed Tax	$25,904,077	$29,235,178	12.86%
Consumers			
Number of Returns	4,807	4,692	-2.39%
Computed Tax	$ 6,023,333	$ 5,577,257	-7.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENT	58	$2,762,423	$107,253	.07
ADAIR COUNTY				
GREENFIELD*	123	$4,768,660	$190,659	.12
ADAIR	45	$1,887,302	$75,339	.05
STUART	27	$853,976	$34,160	.02
BRIDGEWATER	20	$242,101	$9,610	.01
FONTANELLE	32	$395,109	$15,804	.01
ORIENT	20	$226,184	$9,047	.01
NON-PERMIT	2	$10,896	$327	.00
OTHER	70	$739,557	$29,579	.02
* TOTAL COUNTY *	339	$9,123,785	$364,525	.22
ADAMS COUNTY				
CORNING*	107	$3,862,492	$154,445	.09
PRESCOTT	12	$102,440	$4,099	.00
NON-PERMIT	0	$0	$0	.00
OTHER	50	$590,664	$23,623	.01
* TOTAL COUNTY *	169	$4,555,596	$182,167	.11
ALLAMAKEE COUNTY				
WAUKON*	187	$7,382,227	$295,288	.18
LANSING	75	$1,896,681	$75,867	.05
POSTVILLE	90	$4,045,655	$161,790	.10
NEW ALBIN	33	$582,448	$23,298	.01
HARPERS FERRY	28	$374,122	$14,964	.01
NON-PERMIT	0	$0	$0	.00
OTHER	124	$1,191,681	$47,663	.03
* TOTAL COUNTY *	537	$15,472,814	$618,870	.38

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	264	$11,450,171	$457,829	.28
CINCINNATI	10	$42,752	$1,709	.00
MORAVIA	35	$313,764	$12,550	.01
MOULTON	30	$464,225	$18,569	.01
MYSTIC	22	$124,819	$4,992	.00
NON-PERMIT	9	$29,754	$893	.00
OTHER	116	$1,413,135	$56,473	.03
* TOTAL COUNTY *	486	$13,838,620	$553,015	.34
AUDUBON COUNTY				
AUDUBON*	146	$4,768,692	$190,682	.12
EXIRA	54	$661,344	$26,447	.02
KIMBALLTON	23	$227,555	$9,086	.01
NON-PERMIT	5	$108,737	$3,262	.00
OTHER	73	$418,848	$16,741	.01
* TOTAL COUNTY *	301	$6,185,176	$246,218	.15
BENTON COUNTY				
BELLE PLAINE	114	$3,754,578	$150,181	.09
VINTON*	212	$8,314,414	$332,576	.20
BLAIRSTOWN	35	$779,160	$31,168	.02
SHELLSBURG	31	$380,954	$15,236	.01
VAN HORNE	36	$404,348	$16,172	.01
ATKINS	22	$280,389	$11,216	.01
GARRISON	21	$146,460	$5,856	.00
KEYSTONE	29	$895,098	$35,804	.02
MT AUBURN	13	$199,642	$7,985	.00
NEWHALL	37	$555,889	$22,236	.01
NORWAY	22	$539,704	$21,590	.01
URBANA	18	$236,559	$9,462	.01
WALFORD	12	$229,967	$9,198	.01
NON-PERMIT	0	$0	$0	.00
OTHER	150	$1,162,502	$46,499	.03
* TOTAL COUNTY *	752	$17,879,664	$715,179	.44

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,815	$125,710,436	$4,950,505	3.02
CEDAR FALLS	859	$49,071,946	$1,962,384	1.20
EVANSDALE	84	$1,447,413	$57,799	.04
ELK RUN HTS	10	$112,627	$4,504	.00
HUDSON	64	$1,621,164	$64,844	.04
LA PORTE CITY	93	$1,777,900	$71,116	.04
DUNKERTON	31	$564,573	$22,582	.01
JANESVILLE	16	$190,264	$7,612	.00
GILBERTVILLE	27	$388,220	$15,529	.01
RAYMOND	17	$287,437	$11,478	.01
NON-PERMIT	19	$147,480	$4,424	.00
OTHER	95	$2,227,617	$89,106	.05
* TOTAL COUNTY *	3,130	$183,547,077	$7,261,883	4.43
BOONE COUNTY				
BOONE*	426	$18,340,817	$733,572	.45
MADRID	71	$2,277,051	$91,077	.06
OGDEN	79	$1,671,230	$66,853	.04
BOXHOLM	14	$188,276	$7,529	.00
PILOT MOUND	12	$68,307	$2,732	.00
NON-PERMIT	1	$841	$25	.00
OTHER	133	$2,425,899	$97,008	.06
* TOTAL COUNTY *	736	$24,972,421	$998,796	.61
BREMER COUNTY				
WAVERLY*	286	$13,560,783	$542,336	.33
SUMNER	100	$2,972,028	$118,861	.07
TRIPOLI	59	$1,063,214	$42,528	.03
DENVER	68	$1,767,551	$70,700	.04
JANESVILLE	31	$472,635	$18,903	.01
READLYN	41	$999,952	$39,999	.02
FREDERIKA	10	$63,138	$2,526	.00
PLAINFIELD	23	$450,840	$18,012	.01
NON-PERMIT	3	$29,678	$891	.00
OTHER	124	$1,758,765	$70,353	.04
* TOTAL COUNTY *	745	$23,138,584	$925,109	.56

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	249	$11,470,843	$458,805	.28
JESUP	76	$2,085,475	$83,406	.05
FAIRBANK	42	$886,467	$35,460	.02
HAZLETON	36	$324,923	$12,996	.01
LAMONT	25	$226,356	$9,052	.01
WINTHROP	44	$981,388	$39,258	.02
AURORA	15	$249,998	$10,000	.01
BRANDON	22	$171,294	$6,831	.00
QUASQUETON	18	$237,390	$9,496	.01
ROWLEY	14	$60,577	$2,423	.00
NON-PERMIT	2	$29,530	$885	.00
OTHER	143	$1,918,354	$76,737	.05
* TOTAL COUNTY *	686	$18,642,595	$745,349	.45
BUENA VISTA COUNTY				
STORM LAKE*	400	$21,111,084	$844,311	.51
ALTA	72	$3,168,373	$126,734	.08
ALBERT CITY	36	$1,202,793	$48,110	.03
MARATHON	16	$227,605	$9,091	.01
NEWELL	47	$943,381	$37,735	.02
SIOUX RAPIDS	56	$1,324,579	$52,985	.03
REMBRANDT	19	$173,581	$6,943	.00
LINN GROVE	13	$76,524	$3,062	.00
NON-PERMIT	3	$83,657	$2,510	.00
OTHER	101	$1,116,884	$44,678	.03
* TOTAL COUNTY *	763	$29,428,461	$1,176,159	.72

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUTLER COUNTY				
CLARKSVILLE	56	$1,158,478	$46,339	.03
GREENE	64	$1,867,467	$74,683	.05
PARKERSBURG	77	$1,711,396	$68,454	.04
SHELL ROCK	60	$1,048,784	$41,949	.03
ALLISON*	60	$2,509,124	$100,366	.06
APLINGTON	46	$821,410	$32,857	.02
DUMONT	39	$988,231	$39,488	.02
NEW HARTFORD	25	$370,310	$14,785	.01
BRISTOW	10	$86,741	$3,469	.00
NON-PERMIT	0	$0	$0	.00
OTHER	136	$1,411,772	$56,476	.03
* TOTAL COUNTY *	573	$11,973,713	$478,866	.29
CALHOUN COUNTY				
LAKE CITY	94	$2,218,514	$88,738	.05
MANSON	83	$7,701,611	$308,064	.19
ROCKWELL CITY*	113	$3,098,425	$123,937	.08
LOHRVILLE	33	$286,374	$11,455	.01
POMEROY	38	$765,946	$30,638	.02
FARNHAMVILLE	24	$597,572	$23,894	.01
NON-PERMIT	3	$9,414	$283	.00
OTHER	92	$612,707	$24,509	.01
* TOTAL COUNTY *	480	$15,290,563	$611,518	.37
CARROLL COUNTY				
CARROLL*	398	$23,784,322	$951,185	.58
COON RAPIDS	76	$1,584,466	$63,382	.04
MANNING	79	$2,128,717	$85,150	.05
BREDA	44	$1,053,805	$42,108	.03
GLIDDEN	41	$1,258,190	$50,325	.03
ARCADIA	23	$473,996	$18,957	.01
DEDHAM	17	$274,858	$10,994	.01
HALBUR	16	$764,164	$30,566	.02
TEMPLETON	26	$341,684	$13,666	.01
NON-PERMIT	1	$23,000	$690	.00
OTHER	94	$764,237	$30,566	.02
* TOTAL COUNTY *	815	$32,451,439	$1,297,589	.79

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CASS COUNTY				
ATLANTIC*	360	$15,246,947	$609,829	.37
ANITA	64	$1,016,941	$40,672	.02
GRISWOLD	75	$1,307,294	$52,291	.03
LEWIS	20	$151,949	$6,078	.00
CUMBERLAND	22	$232,793	$9,312	.01
MASSENA	27	$433,661	$17,347	.01
NON-PERMIT	2	$17,396	$522	.00
OTHER	107	$1,063,357	$42,531	.03
* TOTAL COUNTY *	677	$19,470,338	$778,582	.47
CEDAR COUNTY				
TIPTON*	172	$6,436,891	$257,465	.16
DURANT	81	$1,910,566	$76,405	.05
MECHANICSVILLE	29	$479,888	$19,196	.01
WEST BRANCH	83	$1,041,131	$41,646	.03
CLARENCE	52	$884,161	$35,358	.02
LOWDEN	49	$852,960	$34,118	.02
STANWOOD	38	$676,648	$27,067	.02
BENNETT	26	$305,469	$12,217	.01
NON-PERMIT	1	$35,627	$1,069	.00
OTHER	133	$1,230,310	$49,215	.03
* TOTAL COUNTY *	664	$13,853,651	$553,756	.34
CERRO GORDO COUNTY				
MASON CITY*	979	$67,843,593	$2,713,680	1.66
CLEAR LAKE	294	$12,827,585	$512,821	.31
VENTURA	29	$534,181	$21,368	.01
ROCKWELL	40	$558,412	$22,335	.01
MESERVEY	16	$65,279	$2,612	.00
PLYMOUTH	12	$119,811	$4,791	.00
SWALEDALE	13	$131,621	$5,266	.00
THORNTON	26	$236,291	$9,452	.01
NON-PERMIT	5	$75,921	$2,278	.00
OTHER	135	$2,864,789	$114,588	.07
* TOTAL COUNTY *	1,549	$85,257,483	$3,409,191	2.08

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CHEROKEE COUNTY				
CHEROKEE*	292	$11,988,811	$479,525	.29
MARCUS	65	$1,958,611	$78,342	.05
AURELIA	49	$726,027	$29,043	.02
CLEGHORN	21	$282,905	$11,317	.01
MERIDEN	10	$72,034	$2,881	.00
QUIMBY	23	$615,952	$24,637	.02
WASHTA	13	$75,682	$3,027	.00
NON-PERMIT	3	$30,484	$915	.00
OTHER	106	$813,526	$32,540	.02
* TOTAL COUNTY *	582	$16,564,032	$662,227	.40
CHICKASAW COUNTY				
NEW HAMPTON*	194	$7,830,326	$313,192	.19
NASHUA	71	$1,501,614	$60,063	.04
FREDERICKSBURG	51	$1,011,700	$40,469	.02
LAWLER	26	$798,590	$31,943	.02
ALTA VISTA	19	$200,871	$8,036	.00
IONIA	16	$143,829	$5,754	.00
NON-PERMIT	2	$23,642	$709	.00
OTHER	140	$1,191,260	$47,650	.03
* TOTAL COUNTY *	519	$12,701,832	$507,816	.31
CLARKE COUNTY				
OSCEOLA*	202	$8,607,416	$344,282	.21
MURRAY	27	$206,588	$8,262	.01
NON-PERMIT	2	$685	$20	.00
OTHER	72	$646,411	$25,858	.02
* TOTAL COUNTY *	303	$9,461,100	$378,422	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLAY COUNTY				
SPENCER*	482	$26,046,679	$1,041,587	.64
EVERLY	30	$588,251	$23,530	.01
PETERSON	34	$375,757	$15,027	.01
DICKENS	13	$290,573	$11,621	.01
FOSTORIA	12	$198,782	$7,951	.00
ROYAL	25	$177,938	$7,118	.00
WEBB	14	$141,693	$5,667	.00
NON-PERMIT	5	$6,314	$190	.00
OTHER	98	$559,255	$22,360	.01
* TOTAL COUNTY *	713	$28,385,242	$1,135,051	.69
CLAYTON COUNTY				
ELKADER*	123	$4,580,745	$183,229	.11
GUTTENBERG	101	$2,778,247	$111,091	.07
MONONA	77	$2,218,931	$88,740	.05
STRAWBERRY PT	67	$1,214,296	$48,573	.03
EDGEWOOD	40	$749,488	$29,980	.02
GARNAVILLO	45	$920,359	$36,814	.02
MARQUETTE	22	$335,266	$13,376	.01
MCGREGOR	75	$1,372,468	$54,899	.03
FARMERSBURG	12	$154,255	$6,170	.00
LUANA	17	$208,434	$8,336	.01
VOLGA CITY	20	$167,535	$6,701	.00
NON-PERMIT	3	$8,622	$278	.00
OTHER	158	$1,482,673	$59,109	.04
* TOTAL COUNTY *	760	$16,191,319	$647,296	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLINTON COUNTY				
CLINTON*	822	$48,811,892	$1,951,796	1.19
DE WITT	184	$7,915,102	$316,601	.19
CAMANCHE	82	$1,315,704	$52,627	.03
DELMAR	15	$145,002	$5,801	.00
GRAND MOUND	32	$289,521	$11,581	.01
LOST NATION	40	$410,710	$16,428	.01
WHEATLAND	36	$620,706	$24,829	.02
CALAMUS	15	$401,771	$16,072	.01
CHARLOTTE	19	$428,002	$17,119	.01
GOOSE LAKE	12	$85,415	$3,417	.00
LOW MOOR	19	$380,108	$15,206	.01
WELTON	11	$114,362	$4,546	.00
NON-PERMIT	12	$171,790	$5,155	.00
OTHER	197	$2,526,048	$101,043	.06
* TOTAL COUNTY *	1,496	$63,616,133	$2,542,221	1.55
CRAWFORD COUNTY				
DENISON*	284	$13,571,945	$542,876	.33
CHARTER OAK	38	$399,878	$15,994	.01
DOW CITY	26	$224,771	$8,984	.01
MANILLA	45	$806,737	$32,263	.02
SCHLESWIG	47	$540,632	$21,562	.01
VAIL	19	$172,725	$6,910	.00
KIRON	23	$266,577	$10,662	.01
RICKETTS	13	$52,633	$2,105	.00
WESTSIDE	25	$318,296	$12,732	.01
NON-PERMIT	1	$332	$10	.00
OTHER	114	$1,243,806	$49,746	.03
* TOTAL COUNTY *	635	$17,598,332	$703,844	.43

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DALLAS COUNTY				
PERRY	260	$10,691,349	$427,480	.26
ADEL*	113	$3,471,203	$138,850	.08
DALLAS CENTER	51	$802,476	$32,101	.02
DEXTER	33	$471,650	$18,837	.01
REDFIELD	33	$484,206	$19,369	.01
WAUKEE	60	$2,541,829	$101,669	.06
WOODWARD	41	$680,936	$27,217	.02
BOUTON	11	$356,526	$14,261	.01
DE SOTO	25	$406,258	$16,251	.01
GRANGER	31	$716,083	$28,643	.02
MINBURN	18	$181,031	$7,243	.00
VAN METER	24	$885,844	$35,435	.02
NON-PERMIT	4	$4,998	$150	.00
OTHER	189	$2,450,002	$97,994	.06
* TOTAL COUNTY *	893	$24,144,391	$965,500	.59
DAVIS COUNTY				
BLOOMFIELD*	138	$5,287,239	$211,488	.13
DRAKESVILLE	15	$94,148	$3,765	.00
PULASKI	13	$130,485	$5,211	.00
NON-PERMIT	3	$10,494	$314	.00
OTHER	132	$925,796	$37,030	.02
* TOTAL COUNTY *	301	$6,448,162	$257,808	.16
DECATUR COUNTY				
LAMONI	83	$1,961,313	$78,411	.05
LEON*	89	$2,362,446	$94,466	.06
DECATUR CITY	18	$287,947	$11,519	.01
GARDEN GROVE	10	$45,438	$1,819	.00
GRAND RIVER	13	$187,393	$7,495	.00
WELDON	11	$61,785	$2,471	.00
NON-PERMIT	0	$0	$0	.00
OTHER	64	$297,524	$11,901	.01
* TOTAL COUNTY *	288	$5,203,846	$208,082	.13

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DELAWARE COUNTY				
MANCHESTER*	212	$11,694,276	$467,750	.29
EARLVILLE	36	$907,289	$36,291	.02
EDGEWOOD	15	$507,171	$20,289	.01
HOPKINTON	31	$602,019	$24,081	.01
COLESBURG	27	$1,141,096	$45,644	.03
DELHI	30	$480,664	$19,226	.01
DUNDEE	10	$262,699	$10,508	.01
GREELEY	13	$168,223	$6,727	.00
RYAN	20	$271,626	$10,863	.01
NON-PERMIT	3	$21,337	$640	.00
OTHER	152	$3,004,289	$120,168	.07
* TOTAL COUNTY *	549	$19,060,694	$762,187	.46
DES MOINES COUNTY				
BURLINGTON*	772	$51,322,465	$2,052,846	1.25
MEDIAPOLIS	78	$2,841,641	$113,658	.07
WEST BURLINGTON	161	$9,862,237	$394,492	.24
DANVILLE	36	$800,616	$32,024	.02
NON-PERMIT	8	$632,672	$18,981	.01
OTHER	174	$2,280,704	$91,213	.06
* TOTAL COUNTY *	1,229	$67,740,335	$2,703,214	1.65
DICKINSON COUNTY				
MILFORD	126	$3,980,471	$159,215	.10
SPIRIT LAKE*	235	$13,606,192	$544,181	.33
ARNOLDS PARK	120	$3,991,823	$159,640	.10
LAKE PARK	55	$875,579	$35,024	.02
OKOBOJI	42	$4,905,383	$196,216	.12
SUPERIOR	10	$596,362	$23,854	.01
TERRIL	18	$227,279	$9,091	.01
NON-PERMIT	2	$23,358	$701	.00
OTHER	157	$5,313,523	$212,540	.13
* TOTAL COUNTY *	765	$33,519,970	$1,340,462	.82

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,668	$114,247,609	$4,567,814	2.79
CASCADE	86	$2,580,810	$103,232	.06
DYERSVILLE	160	$8,422,623	$336,904	.21
EPWORTH	35	$568,168	$22,726	.01
FARLEY	42	$836,404	$33,455	.02
BERNARD	24	$219,546	$8,782	.01
HOLY CROSS	17	$185,125	$7,405	.00
LUXEMBURG	16	$213,540	$8,540	.01
NEW VIENNA	24	$596,710	$23,868	.01
PEOSTA	16	$377,310	$15,093	.01
SHERRILL	11	$77,402	$3,096	.00
WORTHINGTON	20	$556,478	$22,260	.01
NON-PERMIT	16	$99,911	$2,997	.00
OTHER	221	$6,114,574	$244,586	.15
* TOTAL COUNTY *	2,356	$135,096,210	$5,400,758	3.29
EMMET COUNTY				
ESTHERVILLE*	248	$11,918,112	$476,720	.29
ARMSTRONG	72	$1,780,905	$71,235	.04
RINGSTED	28	$669,720	$26,787	.02
WALLINGFORD	15	$104,659	$4,176	.00
NON-PERMIT	1	$427	$13	.00
OTHER	66	$560,500	$22,420	.01
* TOTAL COUNTY *	430	$15,034,323	$601,351	.37

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FAYETTE COUNTY				
OELWEIN	251	$11,041,409	$441,622	.27
FAYETTE	53	$603,522	$24,145	.01
WEST UNION*	127	$5,057,864	$202,305	.12
ARLINGTON	23	$367,009	$14,681	.01
CLERMONT	32	$1,087,578	$43,505	.03
ELGIN	34	$547,072	$21,880	.01
HAWKEYE	27	$471,638	$18,865	.01
MAYNARD	18	$659,465	$26,380	.02
ST LUCAS	15	$257,680	$10,307	.01
WADENA	11	$58,755	$2,351	.00
WAUCOMA	19	$358,467	$14,340	.01
WESTGATE	11	$76,057	$3,031	.00
NON-PERMIT	1	$146,716	$4,401	.00
OTHER	156	$2,936,207	$117,445	.07
* TOTAL COUNTY *	778	$23,669,439	$945,258	.58
FLOYD COUNTY				
CHARLES CITY*	316	$14,629,278	$585,108	.36
NORA SPRINGS	61	$1,054,702	$42,184	.03
ROCKFORD	44	$769,387	$30,761	.02
FLOYD	16	$188,303	$7,532	.00
MARBLE ROCK	20	$288,636	$11,543	.01
RUDD	24	$424,241	$16,969	.01
NON-PERMIT	2	$9,491	$285	.00
OTHER	134	$1,304,058	$52,167	.03
* TOTAL COUNTY *	617	$18,668,096	$746,549	.46
FRANKLIN COUNTY				
HAMPTON*	216	$8,965,269	$358,508	.22
SHEFFIELD	53	$974,041	$38,946	.02
ALEXANDER	10	$100,841	$4,034	.00
COULTER	15	$214,812	$8,593	.01
GENEVA	11	$155,390	$6,216	.00
LATIMER	28	$620,528	$24,820	.02
NON-PERMIT	2	$1,071	$32	.00
OTHER	104	$1,045,928	$41,828	.03
* TOTAL COUNTY *	439	$12,077,880	$482,977	.29

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FREMONT COUNTY				
HAMBURG	64	$1,463,250	$58,530	.04
SIDNEY*	58	$946,320	$37,849	.02
TABOR	40	$551,002	$22,041	.01
FARRAGUT	23	$222,112	$8,885	.01
RANDOLPH	11	$171,477	$6,859	.00
RIVERTON	14	$174,087	$6,964	.00
THURMAN	10	$41,108	$1,646	.00
NON-PERMIT	1	$293	$9	.00
OTHER	84	$3,420,622	$136,823	.08
* TOTAL COUNTY *	305	$6,990,271	$279,606	.17
GREENE COUNTY				
JEFFERSON*	205	$8,738,731	$349,530	.21
CHURDAN	29	$239,633	$9,585	.01
GRAND JCT	46	$955,805	$38,233	.02
SCRANTON	32	$499,950	$19,998	.01
PATON	18	$399,979	$15,999	.01
RIPPEY	17	$97,285	$3,894	.00
NON-PERMIT	1	$14,277	$428	.00
OTHER	50	$381,556	$15,265	.01
* TOTAL COUNTY *	398	$11,327,216	$452,932	.28
GRUNDY COUNTY				
GRUNDY CENTER*	122	$4,264,986	$170,599	.10
REINBECK	74	$1,956,790	$78,268	.05
CONRAD	54	$1,239,369	$49,571	.03
DIKE	35	$864,101	$34,541	.02
WELLSBURG	40	$883,479	$35,342	.02
BEAMAN	12	$176,004	$7,039	.00
HOLLAND	13	$53,517	$2,138	.00
NON-PERMIT	2	$1,158	$35	.00
OTHER	86	$672,799	$26,912	.02
* TOTAL COUNTY *	438	$10,112,203	$404,445	.25

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	96	$4,193,296	$167,725	.10
PANORA	63	$2,477,327	$99,092	.06
STUART	52	$1,413,563	$56,544	.03
BAYARD	27	$412,184	$16,487	.01
CASEY	27	$386,977	$15,408	.01
BAGLEY	18	$176,941	$7,077	.00
MENLO	18	$259,813	$10,392	.01
YALE	16	$172,967	$6,918	.00
NON-PERMIT	0	$0	$0	.00
OTHER	76	$656,348	$26,251	.02
* TOTAL COUNTY *	393	$10,149,416	$405,894	.25
HAMILTON COUNTY				
WEBSTER CITY*	296	$12,197,518	$487,642	.30
JEWELL	54	$1,699,068	$67,963	.04
STRATFORD	36	$846,811	$33,871	.02
WILLIAMS	31	$1,203,759	$48,152	.03
BLAIRSBURG	14	$300,524	$12,021	.01
ELLSWORTH	27	$690,805	$27,632	.02
KAMRAR	10	$94,583	$3,785	.00
STANHOPE	23	$274,915	$10,995	.01
NON-PERMIT	2	$32,562	$991	.00
OTHER	98	$1,324,164	$52,933	.03
* TOTAL COUNTY *	591	$18,664,709	$745,985	.46
HANCOCK COUNTY				
BRITT	103	$3,304,637	$132,180	.08
GARNER*	113	$5,785,076	$231,387	.14
KANAWHA	44	$981,013	$39,243	.02
KLEMME	29	$528,769	$21,153	.01
CORWITH	22	$452,611	$18,103	.01
CRYSTAL LAKE	11	$107,477	$4,299	.00
GOODELL	10	$32,465	$1,299	.00
WODEN	16	$271,267	$10,852	.01
FOREST CITY	11	$180,227	$7,211	.00
NON-PERMIT	0	$0	$0	.00
OTHER	91	$818,406	$32,736	.02
* TOTAL COUNTY *	450	$12,461,948	$498,463	.30

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HARDIN COUNTY				
IOWA FALLS	290	$13,324,413	$532,822	.32
ACKLEY	81	$1,577,573	$63,104	.04
ELDORA*	146	$4,099,468	$163,977	.10
ALDEN	35	$695,047	$27,792	.02
HUBBARD	50	$1,230,575	$49,207	.03
RADCLIFFE	31	$639,271	$25,572	.02
STEAMBOAT ROCK	18	$238,540	$9,542	.01
UNION	36	$696,900	$27,874	.02
NON-PERMIT	2	$15,767	$473	.00
OTHER	173	$4,925,316	$196,994	.12
* TOTAL COUNTY *	862	$27,442,870	$1,097,357	.67
HARRISON COUNTY				
DUNLAP	63	$1,293,301	$51,732	.03
LOGAN*	57	$1,624,276	$64,971	.04
MISSOURI VALLEY	132	$4,906,664	$196,266	.12
WOODBINE	60	$1,111,707	$44,452	.03
MAGNOLIA	13	$51,832	$2,073	.00
MONDAMIN	25	$184,352	$7,373	.00
PERSIA	21	$104,630	$4,185	.00
PISGAH	22	$164,506	$6,580	.00
NON-PERMIT	2	$1,125	$33	.00
OTHER	99	$1,943,911	$77,749	.05
* TOTAL COUNTY *	494	$11,386,304	$455,414	.28
HENRY COUNTY				
MT PLEASANT*	256	$18,316,139	$732,611	.45
NEW LONDON	50	$1,062,817	$42,514	.03
WAYLAND	40	$611,407	$24,457	.01
WINFIELD	55	$1,146,538	$45,863	.03
MT UNION	10	$117,217	$4,688	.00
OLDS	15	$333,475	$13,340	.01
SALEM	15	$71,700	$2,867	.00
NON-PERMIT	1	$10,834	$325	.00
OTHER	138	$2,367,862	$94,719	.06
* TOTAL COUNTY *	580	$24,037,989	$961,384	.59

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOWARD COUNTY				
CRESCO*	195	$7,229,282	$289,168	.18
ELMA	33	$321,109	$12,844	.01
LIME SPRINGS	26	$704,675	$28,188	.02
RICEVILLE	18	$334,298	$13,373	.01
CHESTER	22	$437,359	$17,494	.01
PROTIVIN	27	$438,590	$17,538	.01
NON-PERMIT	0	$0	$0	.00
OTHER	93	$783,435	$31,319	.02
* TOTAL COUNTY *	414	$10,248,748	$409,924	.25
HUMBOLDT COUNTY				
HUMBOLDT	218	$10,768,081	$430,580	.26
DAKOTA CITY*	32	$306,637	$12,263	.01
GILMORE CITY	13	$206,953	$8,277	.01
LIVERMORE	24	$347,522	$13,896	.01
BODE	21	$212,498	$8,500	.01
RENWICK	19	$389,032	$15,563	.01
NON-PERMIT	1	$14,264	$428	.00
OTHER	97	$660,428	$26,389	.02
* TOTAL COUNTY *	425	$12,905,415	$515,896	.31
IDA COUNTY				
HOLSTEIN	77	$1,579,477	$63,160	.04
IDA GROVE*	138	$7,493,350	$299,735	.18
BATTLE CREEK	35	$533,019	$21,322	.01
ARTHUR	14	$179,076	$7,162	.00
GALVA	16	$175,166	$7,010	.00
NON-PERMIT	1	$4,204	$126	.00
OTHER	45	$131,403	$5,257	.00
* TOTAL COUNTY *	326	$10,095,695	$403,772	.25

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
IOWA COUNTY				
MARENGO*	102	$3,962,756	$158,506	.10
NORTH ENGLISH	42	$1,492,663	$59,671	.04
WILLIAMSBURG	114	$6,851,057	$274,041	.17
VICTOR	50	$899,081	$35,962	.02
LADORA	13	$58,155	$2,327	.00
MILLERSBURG	11	$198,121	$7,924	.00
NON-PERMIT	3	$10,813	$324	.00
OTHER	246	$10,070,089	$402,710	.25
* TOTAL COUNTY *	581	$23,542,735	$941,465	.57
JACKSON COUNTY				
MAQUOKETA*	266	$10,550,774	$421,903	.26
BELLEVUE	107	$2,283,086	$91,189	.06
PRESTON	52	$1,383,893	$55,344	.03
SABULA	29	$396,516	$15,860	.01
ANDREW	15	$131,603	$5,266	.00
BALDWIN	11	$50,757	$2,031	.00
LA MOTTE	20	$324,625	$12,939	.01
MILES	21	$550,043	$22,003	.01
SPRINGBROOK	11	$109,401	$4,376	.00
NON-PERMIT	3	$8,515	$255	.00
OTHER	174	$2,465,152	$98,605	.06
* TOTAL COUNTY *	709	$18,254,365	$729,771	.45
JASPER COUNTY				
NEWTON*	489	$28,197,846	$1,127,906	.69
COLFAX	65	$2,960,220	$118,410	.07
MONROE	72	$1,854,404	$74,088	.05
BAXTER	34	$624,494	$24,971	.02
KELLOGG	25	$332,054	$13,279	.01
PRAIRIE CITY	47	$2,030,918	$81,236	.05
LYNNVILLE	29	$421,218	$16,847	.01
MINGO	13	$110,459	$4,419	.00
SULLY	40	$2,413,691	$96,547	.06
NON-PERMIT	0	$0	$0	.00
OTHER	207	$2,517,995	$100,714	.06
* TOTAL COUNTY *	1,021	$41,463,299	$1,658,417	1.01

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	399	$18,369,747	$734,612	.45
BATAVIA	21	$236,919	$9,476	.01
LIBERTYVILLE	13	$167,224	$6,688	.00
LOCKRIDGE	10	$112,023	$4,481	.00
PACKWOOD	16	$197,428	$7,897	.00
NON-PERMIT	2	$3,471	$105	.00
OTHER	111	$1,085,377	$43,404	.03
* TOTAL COUNTY *	572	$20,172,189	$806,663	.49
JOHNSON COUNTY				
IOWA CITY*	1,160	$102,006,782	$4,079,855	2.49
CORALVILLE	253	$20,969,557	$838,722	.51
LONE TREE	42	$455,165	$18,206	.01
OXFORD	30	$492,388	$19,697	.01
SOLON	46	$1,223,963	$48,959	.03
HILLS	14	$691,116	$27,638	.02
NORTH LIBERTY	45	$1,146,639	$45,863	.03
SWISHER	25	$642,348	$25,656	.02
TIFFIN	12	$447,706	$17,907	.01
NON-PERMIT	7	$69,194	$2,076	.00
OTHER	254	$3,663,872	$146,561	.09
* TOTAL COUNTY *	1,888	$131,808,730	$5,271,140	3.22
JONES COUNTY				
ANAMOSA*	145	$9,683,984	$387,355	.24
MONTICELLO	197	$8,825,671	$353,021	.22
OLIN	46	$532,334	$21,295	.01
OXFORD JCT	31	$237,970	$9,520	.01
WYOMING	40	$624,781	$24,916	.02
ONSLOW	16	$74,220	$2,970	.00
NON-PERMIT	1	$2,941	$88	.00
OTHER	215	$2,714,667	$108,580	.07
* TOTAL COUNTY *	691	$22,696,568	$907,745	.55

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
KEOKUK COUNTY				
KEOTA	46	$627,403	$25,098	.02
SIGOURNEY*	101	$4,156,537	$166,236	.10
DELTA	10	$26,685	$1,067	.00
HEDRICK	42	$267,155	$10,687	.01
RICHLAND	30	$410,332	$16,414	.01
WHAT CHEER	37	$433,476	$17,335	.01
HARPER	10	$145,087	$5,802	.00
KESWICK	14	$370,797	$14,832	.01
OLLIE	11	$173,259	$6,930	.00
SOUTH ENGLISH	12	$157,948	$6,319	.00
NON-PERMIT	25	$4,464	$133	.00
OTHER	142	$1,569,567	$62,775	.04
* TOTAL COUNTY *	480	$8,342,710	$333,628	.20
KOSSUTH COUNTY				
ALGONA*	299	$16,613,806	$664,485	.41
BANCROFT	53	$1,449,263	$57,972	.04
BURT	17	$370,806	$14,831	.01
LU VERNE	16	$175,114	$7,005	.00
SWEA CITY	49	$620,281	$24,809	.02
TITONKA	34	$604,083	$24,164	.01
WESLEY	24	$715,617	$28,625	.02
WHITTEMORE	36	$649,163	$25,969	.02
FENTON	20	$334,405	$13,377	.01
LAKOTA	18	$168,135	$6,725	.00
LEDYARD	15	$161,406	$6,457	.00
LONE ROCK	12	$149,872	$5,995	.00
NON-PERMIT	1	$6,999	$210	.00
OTHER	149	$1,316,156	$52,640	.03
* TOTAL COUNTY *	743	$23,335,106	$933,264	.57

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LEE COUNTY				
FT MADISON*	349	$18,644,383	$745,292	.45
KEOKUK	449	$25,079,945	$1,003,025	.61
DONNELLSON	54	$1,082,525	$43,273	.03
MONTROSE	29	$302,379	$12,094	.01
WEST POINT	50	$1,045,802	$41,829	.03
ST PAUL	12	$665,285	$26,610	.02
HOUGHTON	11	$365,433	$14,618	.01
NON-PERMIT	9	$169,821	$5,095	.00
OTHER	259	$4,683,720	$187,241	.11
* TOTAL COUNTY *	1,222	$52,039,293	$2,079,077	1.27
LINN COUNTY				
CEDAR RAPIDS*	3,138	$281,340,223	$11,253,034	6.86
MARION	505	$29,867,018	$1,194,675	.73
CENTER POINT	48	$969,237	$38,769	.02
CENTRAL CITY	65	$689,343	$27,575	.02
HIAWATHA	104	$4,954,819	$198,189	.12
LISBON	60	$806,087	$32,242	.02
MT VERNON	111	$4,980,346	$199,212	.12
COGGON	33	$427,060	$17,082	.01
FAIRFAX	39	$558,768	$22,349	.01
SPRINGVILLE	38	$549,385	$21,976	.01
WALKER	36	$766,452	$30,660	.02
ALBURNETTE	27	$249,772	$9,989	.01
ELY	29	$950,507	$38,020	.02
PALO	21	$650,843	$26,035	.02
PRAIRIEBURG	11	$78,168	$3,127	.00
ROBINS	13	$64,098	$2,563	.00
NON-PERMIT	34	$554,382	$16,633	.01
OTHER	233	$5,176,935	$207,080	.13
* TOTAL COUNTY *	4,545	$333,633,443	$13,339,210	8.14

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LOUISA COUNTY				
COLUMBUS JCT	80	$1,854,961	$74,191	.05
WAPELLO*	99	$2,508,446	$100,310	.06
MORNING SUN	37	$799,323	$31,973	.02
GRANDVIEW	10	$125,162	$5,006	.00
OAKVILLE	18	$316,961	$12,680	.01
NON-PERMIT	2	$2,992	$90	.00
OTHER	90	$1,301,422	$52,056	.03
* TOTAL COUNTY *	336	$6,909,267	$276,306	.17
LUCAS COUNTY				
CHARITON*	199	$11,181,530	$447,201	.27
RUSSELL	17	$181,114	$7,231	.00
LUCAS	11	$63,060	$2,524	.00
NON-PERMIT	1	$19,287	$579	.00
OTHER	70	$962,351	$38,494	.02
* TOTAL COUNTY *	298	$12,407,342	$496,029	.30
LYON COUNTY				
ROCK RAPIDS*	112	$4,139,015	$165,335	.10
GEORGE	60	$1,190,826	$47,612	.03
DOON	34	$570,232	$22,768	.01
INWOOD	45	$954,740	$38,189	.02
LARCHWOOD	37	$631,149	$25,246	.02
LITTLE ROCK	15	$393,741	$15,750	.01
LESTER	18	$357,398	$14,297	.01
NON-PERMIT	2	$32,227	$967	.00
OTHER	109	$734,211	$29,370	.02
* TOTAL COUNTY *	432	$9,003,539	$359,534	.22
MADISON COUNTY				
WINTERSET*	167	$6,479,498	$259,179	.16
EARLHAM	45	$1,252,164	$50,083	.03
ST CHARLES	21	$408,817	$16,353	.01
TRURO	19	$267,351	$10,692	.01
NON-PERMIT	1	$1,000	$30	.00
OTHER	116	$1,032,406	$41,297	.03
* TOTAL COUNTY *	369	$9,441,236	$377,634	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MAHASKA COUNTY				
OSKALOOSA*	460	$24,891,400	$995,537	.61
NEW SHARON	64	$787,559	$31,492	.02
BARNES CITY	13	$66,895	$2,672	.00
FREMONT	28	$180,722	$7,228	.00
NON-PERMIT	8	$9,500	$286	.00
OTHER	185	$2,011,674	$80,464	.05
* TOTAL COUNTY *	758	$27,947,750	$1,117,679	.68
MARION COUNTY				
KNOXVILLE*	250	$13,592,428	$543,604	.33
PELLA	260	$14,212,101	$568,480	.35
PLEASANTVILLE	56	$952,099	$38,083	.02
BUSSEY	18	$145,863	$5,833	.00
MELCHER	32	$371,965	$14,879	.01
NON-PERMIT	2	$15,851	$475	.00
OTHER	201	$3,312,610	$132,432	.08
* TOTAL COUNTY *	819	$32,602,917	$1,303,786	.80
MARSHALL COUNTY				
MARSHALLTOWN*	809	$50,255,551	$2,010,027	1.23
STATE CENTER	67	$870,590	$34,822	.02
ALBION	22	$275,500	$11,019	.01
GILMAN	29	$293,951	$11,739	.01
MELBOURNE	21	$193,226	$7,728	.00
LAUREL	18	$226,291	$9,051	.01
LE GRAND	26	$338,262	$13,531	.01
RHODES	15	$68,704	$2,748	.00
NON-PERMIT	5	$312,560	$9,377	.01
OTHER	158	$2,672,502	$106,887	.07
* TOTAL COUNTY *	1,170	$55,507,137	$2,216,929	1.35

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MILLS COUNTY				
GLENWOOD*	136	$5,969,183	$238,761	.15
MALVERN	42	$766,266	$30,649	.02
EMERSON	29	$728,207	$29,128	.02
HENDERSON	13	$140,111	$5,604	.00
NON-PERMIT	2	$13,303	$399	.00
OTHER	102	$914,528	$36,580	.02
* TOTAL COUNTY *	324	$8,531,598	$341,121	.21
MITCHELL COUNTY				
OSAGE*	161	$5,141,551	$205,635	.13
ST ANSGAR	61	$3,350,879	$133,947	.08
RICEVILLE	37	$552,271	$22,089	.01
STACYVILLE	33	$720,521	$28,816	.02
NON-PERMIT	0	$0	$0	.00
OTHER	116	$1,310,832	$52,431	.03
* TOTAL COUNTY *	408	$11,076,054	$442,918	.27
MONONA COUNTY				
ONAWA*	141	$5,151,481	$206,057	.13
MAPLETON	87	$2,519,824	$100,794	.06
UTE	35	$445,909	$17,837	.01
WHITING	25	$242,595	$9,704	.01
BLENCOE	16	$161,058	$6,442	.00
CASTANA	12	$67,158	$2,687	.00
MOORHEAD	18	$144,201	$5,768	.00
SOLDIER	18	$192,845	$7,714	.00
NON-PERMIT	1	$7,019	$211	.00
OTHER	71	$1,282,108	$51,282	.03
* TOTAL COUNTY *	424	$10,214,198	$408,496	.25
MONROE COUNTY				
ALBIA*	154	$5,555,832	$222,232	.14
LOVILIA	27	$229,556	$9,158	.01
NON-PERMIT	2	$2,956	$89	.00
OTHER	75	$1,022,158	$40,886	.02
* TOTAL COUNTY *	258	$6,810,502	$272,365	.17

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MONTGOMERY COUNTY				
RED OAK*	267	$13,903,823	$556,050	.34
VILLISCA	58	$976,448	$38,905	.02
STANTON	33	$824,243	$32,970	.02
ELLIOTT	20	$160,417	$6,418	.00
NON-PERMIT	1	$1,706	$51	.00
OTHER	80	$634,417	$25,375	.02
* TOTAL COUNTY *	459	$16,501,054	$659,769	.40
MUSCATINE COUNTY				
MUSCATINE*	670	$37,700,225	$1,507,698	.92
WEST LIBERTY	101	$3,222,299	$128,851	.08
WILTON	107	$7,601,337	$304,050	.19
ATALISSA	15	$91,720	$3,671	.00
CONESVILLE	11	$115,340	$4,612	.00
NICHOLS	15	$375,343	$15,016	.01
NON-PERMIT	7	$11,598	$346	.00
OTHER	174	$2,279,529	$91,181	.06
* TOTAL COUNTY *	1,100	$51,397,391	$2,055,425	1.25
OBRIEN COUNTY				
SHELDON	240	$11,918,693	$476,731	.29
HARTLEY	88	$1,566,292	$62,652	.04
PAULLINA	76	$1,303,770	$52,150	.03
PRIMGHAR*	53	$1,437,704	$57,432	.04
SANBORN	61	$1,080,032	$43,199	.03
SUTHERLAND	40	$507,570	$20,291	.01
ARCHER	11	$245,485	$9,819	.01
NON-PERMIT	3	$21,592	$647	.00
OTHER	94	$1,310,218	$52,402	.03
* TOTAL COUNTY *	666	$19,391,356	$775,323	.47

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OSCEOLA COUNTY				
SIBLEY*	127	$4,159,286	$166,353	.10
ASHTON	23	$481,881	$19,274	.01
OCHEYEDAN	34	$525,801	$21,036	.01
MELVIN	20	$568,815	$22,752	.01
NON-PERMIT	0	$0	$0	.00
OTHER	64	$593,362	$23,734	.01
* TOTAL COUNTY *	268	$6,329,145	$253,149	.15
PAGE COUNTY				
CLARINDA*	216	$8,633,310	$345,308	.21
SHENANDOAH	290	$9,623,890	$384,954	.23
ESSEX	35	$398,119	$15,924	.01
BRADDYVILLE	13	$72,586	$2,903	.00
COIN	13	$98,215	$3,929	.00
COLLEGE SPRINGS	10	$74,436	$2,976	.00
NON-PERMIT	0	$0	$0	.00
OTHER	85	$901,824	$36,069	.02
* TOTAL COUNTY *	662	$19,802,380	$792,063	.48
PALO ALTO COUNTY				
EMMETSBURG*	166	$5,073,151	$202,909	.12
GRAETTINGER	44	$647,045	$25,886	.02
RUTHVEN	33	$1,095,265	$43,806	.03
WEST BEND	52	$1,933,766	$77,348	.05
AYRSHIRE	13	$74,676	$2,986	.00
MALLARD	22	$253,026	$10,123	.01
NON-PERMIT	0	$0	$0	.00
OTHER	64	$733,877	$29,342	.02
* TOTAL COUNTY *	394	$9,810,806	$392,400	.24

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PLYMOUTH COUNTY				
LE MARS*	331	$15,542,199	$621,628	.38
AKRON	68	$1,689,702	$67,590	.04
KINGSLEY	83	$1,421,625	$56,863	.03
REMSEN	82	$1,963,843	$78,528	.05
MERRILL	34	$513,206	$20,529	.01
HINTON	24	$550,460	$22,019	.01
OYENS	11	$50,082	$2,004	.00
NON-PERMIT	4	$83,444	$2,504	.00
OTHER	132	$1,205,096	$48,177	.03
* TOTAL COUNTY *	769	$23,019,657	$919,842	.56
POCAHONTAS COUNTY				
FONDA	38	$573,243	$22,931	.01
LAURENS	93	$1,978,345	$79,127	.05
POCAHONTAS*	130	$3,119,244	$124,667	.08
GILMORE CITY	16	$635,664	$25,425	.02
ROLFE	44	$938,431	$37,525	.02
HAVELOCK	10	$174,472	$6,980	.00
PALMER	22	$244,099	$9,762	.01
NON-PERMIT	0	$0	$0	.00
OTHER	88	$438,693	$17,546	.01
* TOTAL COUNTY *	441	$8,102,191	$323,963	.20

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POLK COUNTY				
DES MOINES*	6,165	$677,246,355	$27,087,573	16.52
WEST DES MOINES	886	$80,767,929	$3,230,657	1.97
URBANDALE	199	$13,498,890	$539,937	.33
ALTOONA	149	$17,160,152	$686,386	.42
ANKENY	404	$23,305,851	$932,191	.57
WINDSOR HTS	10	$216,413	$8,654	.01
CLIVE	54	$2,785,105	$111,403	.07
GRIMES	71	$2,215,837	$88,634	.05
MITCHELLVILLE	37	$458,624	$18,347	.01
POLK CITY	49	$678,725	$27,150	.02
BONDURANT	45	$719,807	$28,790	.02
ELKHART	14	$442,175	$17,687	.01
RUNNELLS	31	$600,646	$24,027	.01
JOHNSTON	117	$5,908,297	$236,225	.14
ALLEMAN	11	$177,259	$7,088	.00
NON-PERMIT	68	$1,435,455	$43,100	.03
OTHER	105	$3,349,778	$133,985	.08
* TOTAL COUNTY *	8,415	$830,967,298	$33,221,834	20.26
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,188	$81,479,388	$3,259,075	1.99
AVOCA	81	$3,514,592	$140,585	.09
CARTER LAKE	49	$1,154,017	$46,163	.03
OAKLAND	65	$1,395,714	$55,821	.03
CARSON	29	$267,969	$10,718	.01
NEOLA	36	$805,987	$32,211	.02
WALNUT	48	$823,649	$32,940	.02
CRESCENT	21	$522,997	$20,917	.01
HANCOCK	14	$105,436	$4,217	.00
MACEDONIA	17	$668,531	$26,742	.02
MINDEN	29	$599,309	$23,971	.01
TREYNOR	32	$614,948	$24,600	.02
UNDERWOOD	26	$402,371	$16,094	.01
NON-PERMIT	33	$177,236	$5,315	.00
OTHER	265	$11,164,724	$446,530	.27
* TOTAL COUNTY *	1,933	$103,696,868	$4,145,899	2.53

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POWESHIEK COUNTY				
GRINNELL	280	$16,887,909	$675,466	.41
BROOKLYN	79	$5,505,157	$220,206	.13
MONTEZUMA*	107	$2,271,314	$90,793	.06
VICTOR	11	$684,555	$27,382	.02
DEEP RIVER	15	$214,320	$8,574	.01
MALCOM	18	$376,087	$15,043	.01
NON-PERMIT	4	$23,742	$712	.00
OTHER	118	$1,436,006	$57,444	.04
* TOTAL COUNTY *	632	$27,399,090	$1,095,620	.67
RINGGOLD COUNTY				
MOUNT AYR*	102	$3,438,841	$137,554	.08
DIAGONAL	17	$195,117	$7,806	.00
KELLERTON	17	$115,485	$4,619	.00
TINGLEY	12	$80,577	$3,223	.00
NON-PERMIT	0	$0	$0	.00
OTHER	73	$437,311	$17,494	.01
* TOTAL COUNTY *	221	$4,267,331	$170,696	.10
SAC COUNTY				
SAC CITY*	128	$3,985,040	$159,397	.10
LAKE VIEW	75	$1,922,082	$76,777	.05
ODEBOLT	55	$850,688	$34,026	.02
EARLY	27	$329,416	$13,176	.01
SCHALLER	40	$813,990	$32,545	.02
WALL LAKE	49	$1,266,987	$50,679	.03
AUBURN	19	$235,873	$9,436	.01
LYTTON	18	$203,424	$8,136	.00
NON-PERMIT	4	$17,901	$537	.00
OTHER	102	$1,095,408	$43,804	.03
* TOTAL COUNTY *	517	$10,720,809	$428,513	.26

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SCOTT COUNTY				
DAVENPORT*	2,479	$205,786,795	$8,229,506	5.02
BETTENDORF	644	$51,558,970	$2,062,337	1.26
BUFFALO	28	$715,060	$28,600	.02
LE CLAIRE	83	$1,044,233	$41,747	.03
BLUE GRASS	56	$846,094	$33,836	.02
ELDRIDGE	116	$5,398,103	$215,913	.13
PRINCETON	30	$521,268	$20,851	.01
WALCOTT	67	$4,075,463	$163,020	.10
DIXON	14	$119,739	$4,790	.00
DONAHUE	17	$191,143	$7,645	.00
LONG GROVE	20	$170,143	$6,808	.00
MCCAUSLAND	19	$141,469	$5,597	.00
NEW LIBERTY	11	$37,607	$1,504	.00
RIVERDALE	11	$265,062	$10,602	.01
NON-PERMIT	45	$642,686	$19,288	.01
OTHER	224	$4,542,009	$181,605	.11
* TOTAL COUNTY *	3,864	$276,055,844	$11,033,649	6.73
SHELBY COUNTY				
HARLAN*	257	$10,481,279	$419,248	.26
ELK HORN	38	$535,047	$21,399	.01
SHELBY	30	$406,032	$16,241	.01
DEFIANCE	25	$312,107	$12,486	.01
EARLING	30	$265,620	$10,613	.01
IRWIN	31	$614,823	$24,593	.02
PANAMA	19	$259,976	$10,400	.01
PORTSMOUTH	15	$298,404	$11,936	.01
WESTPHALIA	11	$148,339	$5,922	.00
NON-PERMIT	2	$525	$16	.00
OTHER	90	$780,954	$31,173	.02
* TOTAL COUNTY *	548	$14,103,106	$564,027	.34

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SIOUX COUNTY				
HAWARDEN	133	$3,415,554	$136,533	.08
ALTON	43	$1,158,116	$46,325	.03
HULL	75	$1,468,911	$58,749	.04
ORANGE CITY*	151	$6,525,096	$261,003	.16
ROCK VALLEY	136	$4,618,150	$184,663	.11
SIOUX CENTER	226	$8,135,516	$325,386	.20
BOYDEN	34	$438,912	$17,534	.01
HOSPERS	45	$1,061,438	$42,459	.03
IRETON	41	$1,174,297	$46,973	.03
GRANVILLE	20	$176,673	$7,066	.00
MAURICE	12	$60,986	$2,442	.00
NON-PERMIT	10	$103,461	$3,105	.00
OTHER	183	$2,281,385	$91,252	.06
* TOTAL COUNTY *	1,109	$30,618,495	$1,223,490	.75
STORY COUNTY				
AMES	985	$75,971,660	$3,038,827	1.85
NEVADA*	193	$8,742,754	$349,640	.21
STORY CITY	117	$3,418,852	$136,755	.08
CAMBRIDGE	16	$160,685	$6,427	.00
COLO	34	$508,518	$20,340	.01
MAXWELL	35	$370,441	$14,817	.01
ROLAND	38	$548,635	$21,945	.01
SLATER	40	$1,315,894	$52,634	.03
ZEARING	34	$446,478	$17,859	.01
COLLINS	15	$129,733	$5,191	.00
GILBERT	24	$211,010	$8,440	.01
HUXLEY	58	$1,248,525	$49,941	.03
MCCALLSBURG	14	$66,785	$2,671	.00
NON-PERMIT	6	$112,746	$3,382	.00
OTHER	193	$2,551,707	$102,055	.06
* TOTAL COUNTY *	1,802	$95,804,423	$3,830,924	2.34

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TAMA COUNTY				
TAMA	121	$4,213,956	$168,530	.10
DYSART	60	$1,206,283	$48,255	.03
TOLEDO*	98	$6,717,009	$268,634	.16
TRAER	70	$1,887,355	$75,495	.05
GARWIN	23	$222,619	$8,907	.01
GLADBROOK	54	$1,258,989	$50,362	.03
CHELSEA	30	$545,893	$21,837	.01
CLUTIER	15	$167,537	$6,681	.00
ELBERON	10	$94,401	$3,777	.00
LINCOLN	10	$161,816	$6,471	.00
MONTOUR	10	$183,958	$7,359	.00
NON-PERMIT	2	$38,565	$1,157	.00
OTHER	108	$560,901	$22,434	.01
* TOTAL COUNTY *	611	$17,259,282	$689,899	.42
TAYLOR COUNTY				
BEDFORD*	100	$1,600,639	$63,991	.04
LENOX	71	$1,503,909	$60,009	.04
CLEARFIELD	31	$204,816	$8,193	.00
NEW MARKET	18	$66,338	$2,655	.00
BLOCKTON	18	$145,357	$5,815	.00
NON-PERMIT	0	$0	$0	.00
OTHER	57	$165,085	$6,605	.00
* TOTAL COUNTY *	295	$3,686,144	$147,268	.09
UNION COUNTY				
CRESTON*	295	$14,759,219	$589,857	.36
AFTON	35	$583,132	$23,327	.01
LORIMOR	16	$141,095	$5,646	.00
NON-PERMIT	0	$0	$0	.00
OTHER	71	$559,591	$22,382	.01
* TOTAL COUNTY *	417	$16,043,037	$641,212	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
VAN BUREN COUNTY				
KEOSAUQUA*	59	$1,053,916	$42,153	.03
BONAPARTE	23	$408,999	$16,359	.01
FARMINGTON	56	$536,747	$21,472	.01
MILTON	22	$207,596	$8,304	.01
BIRMINGHAM	21	$156,018	$6,242	.00
CANTRIL	21	$169,192	$6,766	.00
STOCKPORT	18	$309,354	$12,373	.01
NON-PERMIT	2	$24,549	$736	.00
OTHER	117	$922,081	$36,882	.02
* TOTAL COUNTY *	339	$3,788,452	$151,287	.09
WAPELLO COUNTY				
OTTUMWA*	777	$40,631,071	$1,625,060	.99
ELDON	45	$570,955	$22,823	.01
EDDYVILLE	37	$477,346	$19,094	.01
AGENCY	29	$284,172	$11,367	.01
BLAKESBURG	13	$133,830	$5,353	.00
NON-PERMIT	8	$20,059	$802	.00
OTHER	149	$1,367,401	$54,678	.03
* TOTAL COUNTY *	1,058	$43,484,834	$1,738,977	1.06
WARREN COUNTY				
INDIANOLA*	334	$13,984,076	$559,298	.34
CARLISLE	84	$2,057,498	$82,301	.05
NORWALK	78	$1,725,759	$69,030	.04
MILO	19	$169,253	$6,770	.00
CUMMING	14	$69,379	$2,776	.00
HARTFORD	18	$121,330	$4,852	.00
LACONA	24	$282,158	$11,287	.01
MARTENSDALE	17	$259,538	$10,383	.01
NEW VIRGINIA	19	$219,659	$8,786	.01
ST MARYS	10	$102,760	$4,109	.00
NON-PERMIT	0	$0	$0	.00
OTHER	180	$2,335,584	$93,406	.06
* TOTAL COUNTY *	797	$21,326,994	$852,998	.52

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WASHINGTON COUNTY				
WASHINGTON*	303	$13,381,630	$535,197	.33
KALONA	125	$4,293,661	$171,741	.10
BRIGHTON	36	$365,423	$14,618	.01
RIVERSIDE	33	$423,803	$16,951	.01
WELLMAN	59	$1,835,225	$73,410	.04
AINSWORTH	23	$289,666	$11,585	.01
CRAWFORDSVILLE	16	$148,591	$5,945	.00
WEST CHESTER	11	$41,644	$1,667	.00
NON-PERMIT	2	$4,844	$145	.00
OTHER	164	$2,562,551	$102,486	.06
* TOTAL COUNTY *	772	$23,347,038	$933,745	.57
WAYNE COUNTY				
CORYDON*	111	$2,293,535	$91,731	.06
SEYMOUR	34	$314,123	$12,538	.01
ALLERTON	33	$278,891	$11,158	.01
HUMESTON	42	$549,074	$21,964	.01
LINEVILLE	16	$159,077	$6,364	.00
NON-PERMIT	0	$0	$0	.00
OTHER	75	$655,675	$26,214	.02
* TOTAL COUNTY *	311	$4,250,375	$169,969	.10
WEBSTER COUNTY				
FT DODGE*	871	$56,764,877	$2,270,495	1.38
GOWRIE	73	$1,830,943	$73,030	.04
DAYTON	44	$638,361	$25,535	.02
LEHIGH	24	$391,778	$15,672	.01
OTHO	14	$83,913	$3,357	.00
BADGER	16	$184,644	$7,384	.00
CALLENDER	20	$307,380	$12,295	.01
CLARE	10	$50,446	$2,018	.00
DUNCOMBE	16	$176,455	$7,057	.00
HARCOURT	21	$424,040	$16,962	.01
MOORLAND	12	$68,090	$2,722	.00
VINCENT	13	$556,170	$22,246	.01
NON-PERMIT	8	$29,878	$897	.00
OTHER	216	$3,970,360	$158,811	.10
* TOTAL COUNTY *	1,358	$65,477,335	$2,618,481	1.60

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WINNEBAGO COUNTY				
FOREST CITY*	142	$3,735,752	$149,349	.09
BUFFALO CENTER	59	$1,889,009	$75,417	.05
LAKE MILLS	105	$2,829,727	$113,188	.07
THOMPSON	27	$1,067,813	$42,714	.03
LELAND	16	$126,331	$5,052	.00
RAKE	19	$197,616	$7,903	.00
NON-PERMIT	6	$17,719	$533	.00
OTHER	72	$2,512,957	$100,518	.06
* TOTAL COUNTY *	446	$12,376,924	$494,674	.30
WINNESHIEK COUNTY				
DECORAH*	313	$16,887,267	$675,394	.41
CALMAR	50	$1,410,712	$56,425	.03
OSSIAN	57	$1,126,200	$45,054	.03
CASTALIA	10	$36,527	$1,461	.00
FT. ATKINSON	32	$607,828	$24,310	.01
RIDGEWAY	21	$159,804	$6,394	.00
SPILLVILLE	20	$395,718	$15,826	.01
NON-PERMIT	0	$0	$0	.00
OTHER	179	$2,197,522	$87,909	.05
* TOTAL COUNTY *	682	$22,821,578	$912,7[illegible]3	.56

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WOODBURY COUNTY				
SIOUX CITY*	2,041	$159,476,613	$6,379,138	3.89
MOVILLE	59	$1,808,716	$72,348	.04
ANTHON	44	$615,330	$24,582	.01
CORRECTIONVILLE	53	$694,122	$27,763	.02
DANBURY	28	$570,058	$22,804	.01
SERGEANT BLUFF	65	$1,770,265	$70,812	.04
SLOAN	36	$536,742	$21,469	.01
CUSHING	22	$138,455	$5,538	.00
HORNICK	11	$143,809	$5,743	.00
LAWTON	22	$391,725	$15,669	.01
OTO	12	$95,480	$3,820	.00
PIERSON	25	$195,660	$7,822	.00
SALIX	16	$224,062	$8,963	.01
SMITHLAND	10	$104,726	$4,189	.00
NON-PERMIT	26	$908,943	$37,270	.02
OTHER	111	$1,038,120	$41,520	.03
* TOTAL COUNTY *	2,581	$168,712,826	$6,739,450	4.11
WORTH COUNTY				
MANLY	46	$593,483	$23,738	.01
NORTHWOOD*	91	$2,859,443	$114,383	.07
FERTILE	18	$166,441	$6,656	.00
GRAFTON	21	$282,664	$11,309	.01
HANLONTOWN	12	$137,300	$5,492	.00
KENSETT	16	$150,992	$6,038	.00
NON-PERMIT	0	$0	$0	.00
OTHER	84	$577,486	$23,099	.01
* TOTAL COUNTY *	288	$4,767,809	$190,715	.12

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WRIGHT COUNTY				
CLARION*	146	$4,289,962	$171,584	.10
EAGLE GROVE	132	$4,686,101	$187,444	.11
BELMOND	131	$4,464,458	$178,568	.11
DOWS	33	$402,070	$16,072	.01
GOLDFIELD	36	$595,787	$23,832	.01
ROWAN	18	$162,330	$6,493	.00
WOOLSTOCK	11	$466,483	$18,659	.01
NON-PERMIT	2	$20,115	$603	.00
OTHER	89	$687,247	$27,492	.02
* TOTAL COUNTY *	598	$15,774,553	$630,747	.38
* LATE FILERS *	5,346	$47,371,620	$1,894,082	1.16
** GRAND TOTAL **	90,536	$4,103,064,546	$163,952,160	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES — Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:

a) Sales in interstate commerce,
b) Sales to government units,
c) Sales for resale or processing,
d) Sales of gasoline or diesel fuel,
e) Sales of vehicles subject to registration, and
f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen

COMPUTED TAX DUE — The amount of tax computed to be due based on taxable sales or taxable purchases.

NON-PERMIT — Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.

OTHERS

a) County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report).

b) County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).

BUSINESS CLASSIFICATION — Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.

BUSINESS GROUP — Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification."

NUMBER OF BUSINESSES — The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.